

SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS

As of May 1, 1937 45 States, the District of Columbia, and Alaska had enacted unemployment compensation laws, and all the laws except those of Delaware, Nebraska, and Alaska had been approved by the Social Security Board. The following table summarizes the principal features of these State laws.

State and type of fund	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
Alabama, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	1%, 1937 and after	Jan. 1938	50%	\$15	None
Alaska, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Arizona, pooled, merit rating	Employer of 3 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Arkansas, pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
California, pooled, merit rating	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax	1.8%	2.7%	0.9%, 1937; 1% thereafter not to exceed 50% of general employer rate	Jan. 1938	50%	\$15	\$7
Colorado, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or 70% of wages
Connecticut, pooled, merit rating	Employer of 5 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	4% of wages in a previous quarter	\$15	\$7.50 or 6% of wages in a previous quarter
Delaware Details of law enacted April 30, 1937, not yet available.								
District of Columbia, pooled, merit rating	Employer of 1 or more	2%	3%	None	Jan. 1938	40%, plus 10% for dependent spouse and 5% for other dependent relatives; maximum 65%	\$15	None
Georgia, pooled	Employer of 8 or more in 20 weeks	To equal 1.8%	2.7%	None	July 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages

State and type of fund	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first pay- able	Percentage of wages	Maxi- mum per week	Minim- um per week
		1937	1938					
Idaho, pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Sept. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Indiana, 5/6 employer reserve, 1/6 pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	0.9%, but none aft- er Mar. 31, 1937	Apr. 1938	4% of wages in a pre- vious quarter	\$15	\$5
Iowa, pooled, merit rating	Employer of 8 or more in 15 weeks	1.8%	2.7%	None	July 1938	50%	\$15	\$5 or weekly wage
Kansas, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	4% of wages in a pre- vious quarter	\$15	\$5 or 6% of wages in a previous quarter
Kentucky, 5/6 employer reserve, 1/6 pooled	Employer of 4 or more in 20 weeks	1.8%	2.7%	50% of employer's contribu- tion, not to exceed 1%	Jan. 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Louisiana, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	0.5%, 1937 and after	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Maine, pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Maryland, pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Massachu- setts, pooled, merit rating	Employer of 8 or more in 20 weeks	2%	3% To equal 90% of Federal tax	1%, 1937. After, 1.5% to equal $\frac{1}{2}$ employer's contribu- tion	Jan. 1938	50%	\$15	\$5
Michigan, pooled, merit rating	Employer of 1 or more in 3 months, with pay roll of \$50 for each of 3 months and an- nual pay roll over \$6,000	2%	3%	None	Jan. 1939	4% of wages in a pre- vious quarter	\$16	\$7 or 6% of wages
Minnesota, pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$3 or $\frac{1}{2}$ of wages
Mississippi, pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Apr. 1938	50%	\$15	None
Montana, pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	July 1939	50%	\$15	\$7 or $\frac{1}{2}$ of wages

State and type of fund	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
Nebraska, employer reserve, earnings from investment pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Nevada, pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$7 or $\frac{2}{3}$ of wages
New Hampshire, pooled, merit rating	Employer of 4 or more in 13 weeks; also all employers liable to Federal tax	2%	3%	1%, not to exceed 50% of employer's contribution	Jan. 1938	50%	\$15	\$5 or 70% of wages
New Jersey, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None, 1937. After, 1%	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
New Mexico, pooled, merit rating	Employer of 4 or more in 20 weeks	1.8%	2.7%	None	Dec. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
New York, pooled	Employer of 4 or more for 15 days	2%	3%	None	Jan. 1938	50%	\$15	\$7
North Carolina, pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
North Dakota, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Ohio, pooled, merit rating	Employer of 3 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	None
Oklahoma, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Dec. 1938	50%	\$15	\$8 or $\frac{2}{3}$ of wages
Oregon, 0.5% pooled, remainder employer reserve	Employer of 4 or more in any one day with pay roll of \$500 in any calendar quarter	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7 or $\frac{2}{3}$ of wages
Pennsylvania, pooled	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7.50
Rhode Island, pooled	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax	1.8%	2.7%	1%, 1937; 1.5%, 1938 and after	Jan. 1938	50%	\$15	\$7.50 or $\frac{2}{3}$ of wages
South Carolina, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	July 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages

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- 4 -

State and type of fund	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
South Dakota, 5/6 employer reserve, 1/6 pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Tennessee, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Texas, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Utah, pooled, merit rating	Employer of 4 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7 or $\frac{1}{2}$ of wages
Vermont, pooled, merit rating, employer reserve as employer elects	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Virginia, pooled	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Washington, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$7 or $\frac{1}{2}$ of wages
West Virginia, pooled, merit rating	Employer of 8 or more in 20 weeks	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Wisconsin, Employer reserve, earnings from investment pooled	Employer of 8 or more in 18 weeks	2%	2.7%	None	July 1938	50%	\$15	\$5
Wyoming, pooled, merit rating	Employer of 1 or more in 20 weeks	1.8%	2.7%	None	Jan. 1939	60%	\$18	\$7 or $\frac{1}{2}$ of wages